

Form IR-25 City of Columbus, Income Tax Division City Income Tax Return For Individuals 2007

FOR THE YEAR _____
 BEGINNING _____
 ENDING _____

Name(s) and Current Address 	Your social security number Spouse's social security number (if joint) 	Check the appropriate box if: <input type="checkbox"/> REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request.) <input type="checkbox"/> AMENDED tax year _____ Filing Status - check only one <input type="checkbox"/> Single <input type="checkbox"/> Married-Filing Joint <input type="checkbox"/> Married-Filing Separate •Did you change residence during 2007? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter date of move _____ •Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, explain _____ •Did you file a City return in 2006? <input type="checkbox"/> YES <input type="checkbox"/> NO
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Attach all forms and applicable Federal schedules and/or documentation to the back of this return.		
Part A	Employer(s) and address where work performed (+)	GROSS WAGES \$
	(+)	\$
	LESS FEDERAL FORM 2106 (if applicable - you must attach a copy) (-)	\$
	NET WAGES (enter in Column B below) (=)	\$
•Occupation or nature of business: _____ •Trade name: _____ •City of Employment/Income #1 _____ •City of Employment/Income #2 _____ •City of Employment/Income #3 _____ •City of Residence _____		

Part B TAX CALCULATION <small>A Declaration of Estimated City Tax (form IR-21) is REQUIRED for all individuals whose tax is not fully withheld.</small>								
Column A CITY	CODE	Column B INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (SEE NET WAGES)	Column C INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F LESS TAX WITHHELD (W-2) PAID BY A PARTNERSHIP OR PAID DIRECTLY TO CITY WHERE INCOME WAS EARNED	Column G NET TAX DUE
COLUMBUS	01				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
HARRISBURG (UFR)	16				1.0%		**	
* ALTERNATE CITY								

*Alternate City Line (see Instructions)
 **NOTE: residents of Harrisburg may only take credit for taxes paid or withheld to their resident city (Column F). UFR = Universal Filing Requirement - residents must file a return.

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....	1	\$
2. LESS CREDITS FOR <u>ESTIMATED TAX PAYMENTS AND OVERPAYMENT</u> FROM PRIOR YEAR RETURN ONLY	2	\$
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6.	3	\$
4. PENALTY: 10% \$_____ + INTEREST \$_____ + LATE FEE \$_____ = <small>(see instructions) (see instructions) (see instructions)</small>	4	\$
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00.....	5	\$
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)	6	\$
A. Enter the amount from Line 6 you want CREDITED to your next year tax estimate.....	6A	\$
B. Enter the amount from Line 6 you want REFUNDED (must be greater than \$1.00) —————▶	6B	\$

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC. <small>(COMPLETE REVERSE SIDE OF FORM FIRST)</small>					
CITY INSERT APPLICABLE CITIES BELOW	CODE	Column H INCOME (OR LOSS) FROM PART D, PAGE 2 OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART E (SECTION 1), PAGE 2	Column J OTHER INCOME FROM PART E (SECTION 2), PAGE 2	Column K TOTAL OTHER INCOME (OR LOSS)

Third Party Designee Do you want to allow another person to discuss this matter with the City of Columbus (see instructions)? ☐ YES Complete the following ☐ NO

Name ▶ Phone No. SSN

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.

Sign Here If a joint return, both must sign.	Your Signature ▶ Spouse's Signature ▶	Date Date	Make checks payable to: CITY TREASURER Mail to: Columbus Income Tax Div. PO Box 182158 Columbus, Ohio 43218-2158
Paid Preparer's Use Only	Signature ▶ Date	SSN/EIN Phone No. ()	

Name(s) as shown on Page 1	Social Security Number
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Stop: If your only source of income is from wages, do not complete the remainder of this page. Return to Page 1. Copies of your Federal Schedules C, E and F may be attached to your city return in lieu of completing the schedules below.

Part D SCHEDULE C - INCOME FROM SELF-EMPLOYMENT

Profit or Loss from Business (Sole Proprietorship)

If you conducted business in more than one city and you do not allocate income on Schedule Y, report each city's activity on a separate Schedule C. If income is allocated between cities, you should allocate expenses in a like manner.

Business Name:

Business Address:

Nature of Business:

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

☐ YES ☐ NO If not, explain on an attached statement.

Employer ID Number, if any:

Date Business Started:

Date City Business Began:

Accounting Method: ☐ Cash ☐ Accrual ☐ Other

Section 1 INCOME

1. Total Receipts Less Allowances, Rebates and Returns.....	1	
2. Less (A) Cost of Goods Sold <input type="checkbox"/> or (B) Cost of Operations <input type="checkbox"/> , whichever is applicable.....	2	
Enter Amount of Labor Costs included on Line 2 here (attach 1099's if issued)		
3. Gross Profit, Subtract Line 2 from Line 1.....	3	
4. Dividends \$ _____ + Interest \$ _____ + Royalties \$ _____ =	4	
5. Rents Received (if connected with trade or business).....	5	
6. Other Business Income (attach schedule).....	6	
7. Gross Income. Add Lines 3 through 6.....	7	

Section 2 EXPENSES

8. Advertising & Promotion.....	8		14	
9. Bad Debts.....	9		15	
10. Car & Truck Expenses.....	10		16	
11. Depreciation, Amortization, Depletion.....	11		17	
12. Interest on Business Indebtedness.....	12		18	
13. Rents (Paid to:)....	13		19	
14. Repairs.....			20	
15. Salaries & Wages.....			21	
16. Compensation of Officers.....				
17. Commissions (attach 1099's if issued).....				
18. Taxes & Licenses.....				
19. Other: Attach Schedule if over \$5,000.				
20. Total Expenses. Add Lines 8 through 19				
21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7.....				

Part E RENTAL AND PARTNERSHIP INCOME

Section 1 INCOME OR LOSS FROM RENTAL REAL ESTATE

		Property A	Property B	Property C	Property D
1. Address of Property (include No., Street, City and State).....	1				
2. Rents Received.....	2				
3. Depreciation.....	3				
4. Repairs	4				
5. Other Exp. (attach Sched.)....	5				
6. Net Income (Loss).....	6				

Section 2 PARTNERSHIP INCOME (all taxpayers) - Attach copies of all K-1's.

	Partnership	Partnership Federal Identification #	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.					
2.					
3.					
4.					
5.					
6.					

The loss from an unincorporated business activity reported on this page may not be used to offset W-2 wages reported on Page 1. However, the loss from an unincorporated business activity may be used to offset a gain from another unincorporated business activity if: 1) both unincorporated activities were conducted in the same city; or 2) both unincorporated activities are taxed by your city of residence. NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21) for the current year. Phone (614) 645-7370. TDD (614) 645-6000.

Schedule Y	BUSINESS ALLOCATION FORMULA
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1. Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property.....	1	
2. Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8.....	2	
3. Combine Lines 1 and 2.....	3	
4. All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under ORC 718.011.....	4	
5. All gross receipts from sales made or services performed wherever made or performed.....	5	

City		Column A Property	Column B Wages	Column C Gross Receipts	Column D Average %	Column E Allocated Net Profits
Columbus	a	\$	\$	\$	%	\$
	b	%	%	%		
Groveport	a	\$	\$	\$	%	\$
	b	%	%	%		
Obetz	a	\$	\$	\$	%	\$
	b	%	%	%		
Canal Winchester	a	\$	\$	\$	%	\$
	b	%	%	%		
Marble Cliff	a	\$	\$	\$	%	\$
	b	%	%	%		
Brice	a	\$	\$	\$	%	\$
	b	%	%	%		
Harrisburg	a	\$	\$	\$	%	\$
	b	%	%	%		
Everywhere Else	a	\$	\$	\$	%	\$
	b	%	%	%		